

Liabilities by Major Class – Summary of Activity Disclosure

Agency Code: _____ Agency Title: _____

90.40.45.B Liabilities by Major Class – Summary of Activity Disclosure

Please complete the following schedule to disclose **liability activity**, by account, for the fiscal year ended June 30.

Reclassifications between long-term and short-term GL codes are to be disregarded and should not be included in the Increases (CR) or Decreases (DR) columns.

Adjustments can be either debit or credit amounts. Examples of adjustments include: transfers between agencies and/or accounts, and certain immaterial prior year corrections. Adjustments require an entry in the Comment field.

| Account Code & Title | Major Class | GL Code | Beginning Balance from AFRS | DR Decreases | CR Increases | Adjustments | Calculated Ending Balance | Ending Balance from AFRS | Difference (Must be zero) | Comment |
|----------------------|-------------|---------|-----------------------------|--------------|--------------|-------------|---------------------------|--------------------------|---------------------------|---------|
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